

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:	§	CASE NO. 24-80163
	§	
JAMISON HAMLIN DYER	§	
Debtor	§	
	§	CHAPTER 13
	§	
TAXING AUTHORITIES	§	
Objectors	§	
vs.	§	CONTESTED MATTER
	§	
JAMISON HAMLIN DYER	§	
Respondent	§	

OBJECTION OF TAXING AUTHORITIES TO PLAN CONFIRMATION

NOW COME, City of Houston, Houston Community College System and Houston ISD (collectively, the “Taxing Authorities”), Objectors, and file this Objection to Plan Confirmation (the “**Objection**”), stating as grounds therefore the following:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §1334, *et seq.* This is a core proceeding under 28 U.S.C. §§ 157(b)(2)(L). This Objection is designated as a contested matter under Bankruptcy Rule 9014.

PARTIES AND SERVICE

2. The Debtor has been served with a copy of this Objection pursuant to Bankruptcy Rule 7004(b)(9). If applicable, Debtor’s counsel has also been served with a copy of this Objection at the address of record.

PRELIMINARY STATEMENT

3. The Taxing Authorities are fully secured ad valorem tax creditors of the Debtor and the estate, holding prior liens against property of the estate in the aggregate amount of **\$14,726.85**.

OBJECTIONS

3. The Taxing Authorities object to confirmation of the proposed plan on the grounds that it fails to comply with 11 U.S.C. §1329(a), specifically,

√	Debtor's Plan fails to fully provide for the claims of each Taxing Authority.
√	Debtor's Plan fails to provide for the retention of Taxing Authority's liens on property of the Debtor and/or of the Debtor's Estate.
√	The interest rate proposed in the Debtor's plan is unreasonably low. Taxing Authority avers that its claims should be paid with interest at the rate of 12% per annum pursuant to the Texas Property Tax Code §33.01(a). Pursuant to 11 U.S.C. §511, "[i]f any provision of this title requires the payment of interest on a tax claim or on an administrative expense tax, or the payment of interest to enable a creditor to receive the present value of the allowed amount of a tax claim, the rate of interest shall be the rate determined under applicable non bankruptcy law."
	Debtor's Plan improperly classifies Taxing Authority's allowed secured claim as a Priority Claim under 11 U.S.C. §507, et seq.
	Debtor's Plan improperly classifies Taxing Authority's allowed secured claims as a General Unsecured Claim.

WHEREFORE, PREMISES CONSIDERED, the Taxing Authorities respectfully pray that this Court sustain their Objection to Plan Confirmation, that it deny confirmation of the Debtor's Plan, and for such other and further relief, at law or in equity, as is just.

Date: October 17, 2024.

Respectfully submitted,

**LINEBARGER GOGGAN
BLAIR & SAMPSON, LLP**

/s/ Tara L. Grundemeier

/s/ Jeannie L. Andresen

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing Objection of the Taxing Authorities to Summary Plan Confirmation was electronically served to those registered to receive service in this matter on CM/ECF for the Bankruptcy Court for the Southern District of Texas and to the following recipients, if any, via first-class mail, on October 17, 2024.

<u>Debtor</u>	Respectfully submitted,
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